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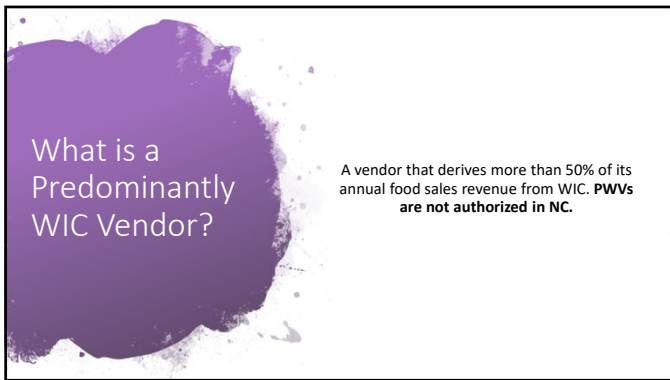
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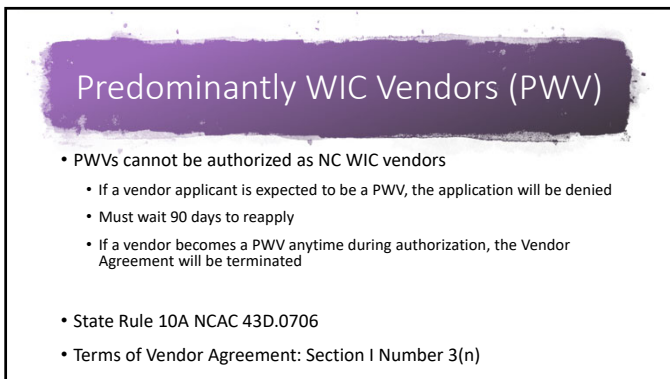
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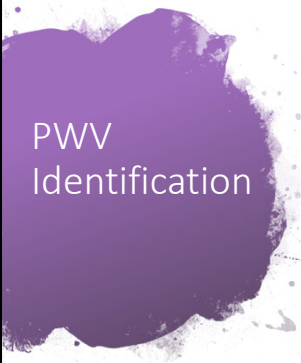
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PWV Identification

PWV Identification is reviewed after six months of authorization as well as annually

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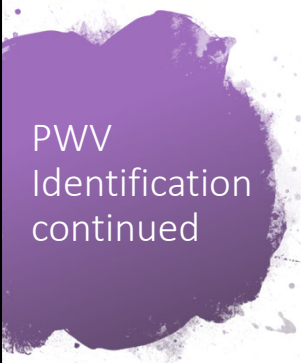
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PWV Identification continued

- Request sales records, financial statements, reports, tax documents or other verifiable documentation
- **State Agency may require vendor to sign a release of information form from the Department of Revenue to verify SNAP eligible food sales-known as the "GEN-93"**
- **Very important** for vendors to be aware that this information may be requested each year for the previous federal fiscal year

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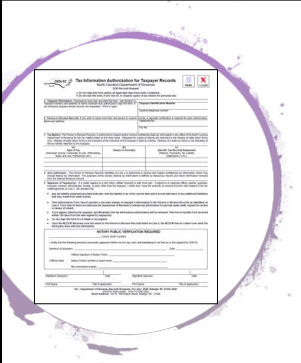
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GEN-93 FORM

- Release of Tax Information Form
- Authorizes the Vendor Unit to acquire the vendor's E-500 forms directly from Department of Revenue (DOR)
- Must be completed accurately matching what DOR has on file for store
- Must be notarized & the original mailed to the State WIC Agency.

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## SNAP-eligible Food Sales Records

- Vendors must maintain a record of all SNAP-eligible food sales
- Vendors are required to provide the State WIC Agency, upon request, a statement of the total amount of revenue derived from SNAP-eligible food sales and written documentation to support the amount of sales claimed

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## What is SNAP-eligible?

- What is SNAP-eligible?
  - Any item that may be purchased with Supplemental Nutrition Assistance Program (SNAP) benefits
  - SNAP is also referred to as FNS benefits
- Food Sales
  - The sale of all foods that could be purchased with SNAP benefits.
  - Food Sales Fact Sheet
    - ✓ <https://www.nutritionnc.com/wic/vendor.htm>

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## Appropriate Documentation

- Each year approximately 20% of all vendors are asked to submit SNAP-eligible food sales data as part of PWV determination
- Request sales records, financial statements, reports, tax documents or other verifiable documentation.
- Keep a monthly copy in files

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## Verifiable Documentation

### SNAP-eligible Food Sales Documentation

- Ledger Totals
  - Daily, Weekly or Monthly Cash Register Receipts totaled in ledger  
(Do not send actual cash register receipts)
  - Some registers have the ability to separate different types of items
- Sales and Use Tax returns are not always sufficient for documenting complete SNAP-eligible food sales
  - These returns may be used along with ledger totals to confirm a vendor's documentation of SNAP-eligible food sales

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| Date    | Grocery<br>(Food only 2% rate) | Non-food Items | Food Items | Total of Food & Non-Food | WIC     | SNAP    |
|---------|--------------------------------|----------------|------------|--------------------------|---------|---------|
| 1/1/13  | \$250                          | \$500          | \$125      | \$675                    | \$500   | \$200   |
| 1/2/13  | \$120                          | \$650          | \$25       | \$675                    | \$100   | \$100   |
| 1/3/13  | \$195                          | \$500          | \$125      | \$625                    | \$100   | \$300   |
| 1/4/13  | \$135                          | \$1000         | \$50       | \$1050                   | \$500   | \$250   |
| "       | \$195                          | \$1000         | \$25       | \$1025                   | \$300   | \$300   |
| "       | \$240                          | \$1000         | \$25       | \$1025                   | \$550   | \$250   |
| "       | \$190                          | \$1000         | \$55       | \$1005                   | \$750   | \$100   |
| 1/31/13 | \$105                          | \$1000         | \$20       | \$1020                   | \$500   | \$100   |
| Totals  | \$1,400                        | \$6,650        | \$400      | \$7,050                  | \$3,300 | \$1,600 |

Sample Ledger

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## Different Types of Documentation

- Sales and Use Tax Return (E-500)
- If the vendor files electronically, it is **recommended** that they keep a copy for their records because this document may be requested as additional documentation

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## Type of Tax Rates

The screenshot shows a 'Sales and Use Tax Return' form. A red box highlights the 'Tax Type' column, and another red box highlights the 'Receipts' column. Arrows point from the text on the right to these boxes.

- Tax Type Column
- Line 8
  - 2% Food Rate
  - Any food sold that only requires a tax of 2%
- Receipts Column
- Line 8
  - Dollar (\$) total of food sold at the 2% food rate

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## Types of Tax Rates continued

The screenshot shows a 'Sales and Use Tax Return' form. A red box highlights the 'Tax Type' column, and another red box highlights the 'Receipts' column. Arrows point from the text on the right to these boxes.

- Tax Type Column
- Line 4
  - General State Rate
- Receipts Column
  - Current % 4.75
  - Food items may also be reported in this column
- **SNAP eligible food sales possibly included**
- Can use a ledger to separate items for line 4

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## Submitting False Information

- Vendors must not submit false, erroneous, or misleading information to the State or Local WIC Agency
- Failure to comply will lead to denial of a vendor applicant's application or termination of an authorized vendor's WIC Vendor Agreement
- The store must wait 6 months (180 days) to become eligible to reapply for WIC vendor authorization

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## Assurance of Civil Rights Compliance

The State Agency hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000e et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Title II and Title III of the Americans with Disabilities Act (ADA) (42 U.S.C. 12101, 12111, 12112) as implemented by Department of Justice regulations at 28 CFR Parts 39 and 310, Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency" (August 11, 2000), all provisions required by the implementing regulations of the U.S. Department of Agriculture (7 CFR Part 15) and any FNS directives and guidelines to the effect that no person shall, on the ground of race, color, national origin, age, sex (including gender identity and sexual orientation), or disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity for which the Agency receives Federal financial assistance from FNS, and hereby gives assurances that it will immediately take measures necessary to effectuate this agreement.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grants, or Section 504 Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration, or a consideration that is reduced for the purpose of assisting the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreements, arrangement, or other contract that have or will be entered into for the purpose of the provision of cash assistance for the purchase of food, and cash assistance for the purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreement made in this assurance.

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## USDA Nondiscrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at <https://www.aphis.usda.gov/indianaffairs/documents/USDA-CR-ASCR%20P-Complaint-Form-0509-0002-908-11-28-17-Final.pdf>, from any USDA office, by calling (866) 632-9952, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1420 Independence Avenue, SW  
Washington, D.C. 20250-9410;
2. fax: (833) 256-1665 or (202) 696-7442; or
3. email: [program.intake@usda.gov](mailto:program.intake@usda.gov)

This institution is an equal opportunity provider.

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